

**MOST FREQUENT DEFICIENCIES
AS IDENTIFIED FROM
SFA AUDITS
FYs 92 THRU 96**

6/26/97

Code	Code Description	<u>Count</u>	<u>QCOSTS</u>
2150	FINANCIAL AID TRANSCRIPT MISSING/INCOMPLETE	351	\$1,218,301
5131	FFEL EXIT COUNSELING NOT DOCUMENTED/PERFORMED	317	\$15,611
5170	LATE FFEL REFUNDS MADE TO LENDERS	316	\$195,977
2330	REPEAT FINDING - FAILURE TO TAKE CORRECTIVE ACTION	261	\$245,076
2491	VERIFICATION NOT DOCUMENTED/INCOMPLETE	229	\$505,428
2360	REFUND CALCULATION INCORRECT	223	\$115,877
3100	EDPMS EXPENDITURES - UNTIMELY/INCORRECTLY REPORTED	214	\$28,928
3110	EXCESS CASH BALANCES MAINTAINED	202	\$15,668
3070	FEDERAL PELL GRANT EXPENDITURES DIFFER FROM	194	\$625,615
2380	REFUND NOT MADE TO TITLE IV ACCOUNT	174	\$302,186
4180	SARS/ESAR NOT SIGNED	150	\$256,173
5130	FFEL ENTRANCE COUNSELING NOT DOCUMENTED/PERFORMED	140	\$122,004
2245	LACK OF ADMINISTRATIVE CAPABILITY	130	\$272,345
5210	LENDER NOT NOTIFIED OF STATUS CHANGE IN 60 DAYS	118	\$2,625
3020	ACCOUNTING RECORDS NOT MAINTAINED	117	\$219,629
2240	INADEQUATE INTERNAL CONTROLS/IMPAIRED ADMINISTRATIVE CAPABIL	116	\$49,778
2320	RECORDS NOT MAINTAINED/RETAINED FIVE YEARS	113	\$93,309
9999	UNCLASSIFIED FINDINGS/NO CODE ASSIGNED	104	\$9,258
2290	OVERAWARD - FINANCIAL NEED EXCEEDED	99	\$288,203
8080	FEDERAL PERKINS LOAN DEFAULT RATE EXCEEDS 15 PERCENT/	94	\$0
2390	SATISFACTORY ACADEMIC PROGRESS STANDARDS NOT ADEQUATELY MONI	89	\$347,430
2070	AUDIT REPORT NOT SUBMITTED	85	\$0
2221	INELIGIBLE STUDENT - HIGH SCHOOL STUDENT	83	\$192,820
2010	INACCURATE RECORDKEEPING	80	\$73,828
5260	STUDENT CONFIRMATION REPORT FILED LATE/NOT FILED	79	\$0
2371	REFUND CALCULATION - MOST FAIR AND EQUITABLE POLICY NOT USED	75	\$27,039
5030	FFEL DEFAULT RATE EXCEEDS 20 PERCENT	75	\$0
2160	INCONSISTENT INFORMATION IN STUDENT FILE	74	\$148,575
3120	EXPENDITURES REPORTED ON FISAP REPORT INACCURATE	74	\$170,775
2450	STUDENT CERTIFICATION - MISSING STATEMENT OF SELECTIVE	68	\$161,796
4130	PELL--OVERPAYMENT/UNDERPAYMENT	63	\$52,931
2120	DROP OUT/WITHDRAWAL RATE EXCESSIVE/IMPAIRED	62	\$0
2431	DRUG ABUSE PREVENTION PROGRAM REQUIREMENTS NOT MET	56	\$0
3000	ACCOUNT RECORDS FOR STUDENTS NOT MAINTAINED	56	\$74,159
5060	FFEL DELAYED DELIVERY REQUIREMENT NOT MET	54	\$0
4040	MPROPER DISBURSEMENT - FEDERAL PELL GRANT DISBURSED	50	\$22,975
2001	ABILITY TO BENEFIT - TESTING REQUIREMENTS NOT MET	49	\$111,380
2350	REFUND CALCULATION NOT DOCUMENTED/PERFORMED	48	\$37,197
3171	IMPROPER STUDENT ACCOUNT CREDIT BALANCES	48	\$36,831
2130	ENROLLMENT STATUS NOT VERIFIED BEFORE DISBURSEMENT	45	\$109,466
2335	REFUND - INADEQUATE METHOD OF DETERMINING LAST DAY OF ATTEND	45	\$3,256
2420	STUDENT CERTIFICATION - MISSING STATEMENT OF EDUCATIONAL PUR	45	\$15,355
3090	BANK CHARGES MADE TO FEDERAL ACCOUNT	43	\$1,756
5230	MISSING FFEL APPLICATION	42	\$41,979
2000	ABILITY TO BENEFIT - TEST NOT DOCUMENTED	40	\$113,634
8140	FEDERAL PERKINS LOAN BILLING/COLLECTION PROCEDURES	40	\$28,480
4110	INCORRECT FEDERAL PELL GRANT CALCULATION/CLOCK HOUR OR	39	\$9,486
2222	FINANCIAL NEED NOT DETERMINED/INCORRECT	38	\$21,283
5021	FFEL COST OF ATTENDANCE INCORRECT ON LOAN APPLICATION	36	\$0
2030	ADMISSIONS POLICY NOT FOLLOWED/DOCUMENTED	33	\$45,533

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Code	Code Description	<u>Count</u>	<u>QCOSTS</u>
2270	NEED ANALYSIS IMPROPER/NOT DOCUMENTED	28	\$43,222
9010	FSEOG MATCHING REQUIREMENT NOT MET/UNTIMELY	27	\$22,292
3080	BANK ACCOUNTS - FEDERAL FUNDS NOT IDENTIFIED	26	\$16,868
2050	ATTENDANCE RECORDS MISSING/IMPAIRED ADMINISTRATIVE CAPABILIT	24	\$13,380
3050	AVAILABILITY OF FISCAL RECORDS	24	\$3,792
2440	STUDENT CERTIFICATION - MISSING STATEMENT OF NON-DEFAULT	23	\$11,330
5080	FFEL EXPECTED FAMILY CONTRIBUTION - ADJUSTMENTS	23	\$11,282
4070	IMPROPER FEDERAL PELL GRANT BUDGET/COST OF ATTENDANCE	22	\$48,399
4150	PAYMENT SCHEDULE INCORRECT/USED INCORRECTLY	22	\$6,647
2340	REFUND - GSL PROCEEDS RETAINED BY INSTITUTION	21	\$15,744
2190	INELIGIBLE STUDENT - CITIZENSHIP	20	\$67,637
3170	IMPROPER TRANSFER OF FEDERAL FUNDS	20	\$630,570
5140	IMPROPER CERTIFICATION OF FFEL	20	\$7,694
8210	FEDERAL PERKINS LOAN PROMISSORY NOTE -MISSING/UNSIGNED	19	\$18,077
2180	INELIGIBLE PROGRAM - APPROVAL REQUIREMENTS NOT MET	18	\$350,308
2200	INELIGIBLE STUDENT - IN DEFAULT ON TITLE IV LOAN	18	\$51,592
4030	IMPROPER DISBURSEMENT - FEDERAL PELL NOT MADE IN	18	\$9,300
2080	AWARD NOTIFICATION PROCEDURES NOT DEVELOPED	17	\$0
3060	AUDIT TRAIL INADEQUATE/CANNOT TRACE TO PROGRAMS	17	\$10,529
2250	INSUFFICIENT PERSONNEL/IMPAIRED ADMINISTRATIVE CAPABILITY	16	\$322
2381	RETENTION OF STUDENT CREDIT BALANCES - UNAUTHORIZED/FAILURE	16	\$384
5070	FAILURE TO CONSIDER ALL FINANCIAL AID WHEN CERTIFYING	16	\$0
2400	SATISFACTORY ACADEMIC PROGRESS POLICY NOT ADEQUATELY	15	\$3,171
4000	ACCOUNT CREDITED WITHOUT STUDENT'S PERMISSION	15	\$4,727
5270	SINGLE DELIVERY OF FFEL PROCEEDS/IMPROPER	15	\$0
1090	FWS MATCHING REQUIREMENTS NOT MET/UNTIMELY	14	\$86,739
4010	IMPROP. DISB.-STUDENT SUBMITTED SAR/ESAR WITH	14	\$160,870
8090	FEDERAL PERKINS LOAN EXIT COUNSELING NOT DOCUMENTED	14	\$9,655
3101	EDPMS CASH ON HAND NOT DOCUMENTED	13	\$2,370
5020	FFEL COST OF ATTENDANCE NOT DOCUMENTED	13	\$8,677
5110	FFEL CHECK DELIVERY NOT DOCUMENTED	13	\$21,442
5221	PROCEEDS OF FFEL NOT DELIVERED WITHIN 45 DAYS	13	\$0
8190	FEDERAL PERKINS LOAN INSTITUTIONAL MATCHING FUNDS NOT	13	\$2,747
2430	STUDENT CERTIFICATION - DRUG FREE CERTIFICATION UNSIGNED	12	\$45,378
4131	PAYMENT VOUCHERS - FAILURE TO MAKE ADJUSTMENTS	12	\$86,327
5280	STUDENTS NOT NOTIFIED OF REFUND TO LENDERS	12	\$0
8160	FEDERAL PERKINS LOAN INSTITUTIONAL DATA NOT RECONCILED	12	\$575
1010	FWS EARNINGS NOT MONITORED	11	\$2,998
2170	INELIGIBLE BRANCH/LOCATION	11	\$44,823
2230	JOB PLACEMENT RECORDS INADEQUATE	11	\$0
2370	REFUND - FAIR AND EQUITABLE POLICY NOT PUBLISHED	11	\$100
3130	EXPENDITURE REPORTS LATE	11	-\$11,556
5190	LEAVE OF ABSENCE - REQUEST NOT DOCUMENTED	11	\$4,250
9005	FSEOG FUNDS NOT MADE REASONABLY AVAILABLE/SELECTION	11	\$9,200
2110	CONSUMER INFORMATION REQUIREMENTS NOT MET	10	\$0
5010	FFEL COST OF ATTENDANCE ADJUSTMENTS NOT DOCUMENTED	10	\$9,165
5220	MAXIMUM ANNUAL OR CUMULATIVE FFEL AWARD EXCEEDED	10	\$79,259
2095	COMMISSION/BONUS/INCENTIVE PAID FOR SECURING ADMISSIONS	9	\$7,752
8100	FEDERAL PERKINS LOAN EXCESS CASH BALANCE MAINTAINED	9	\$52,013
8110	FEDERAL PERKINS LOAN FUNDS NOT DEPOSITED IN AN	9	\$0

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1100	FWS MISSING FWS TIMESHEETS	8	\$25,438
2075	AUDIT REPORT NOT SUBMITTED - CLOSED SCHOOL	8	\$0
2161	INDEPENDENT STUDENT STATUS NOT DOCUMENTED	8	\$11,229
3030	ADMINISTRATIVE COST ALLOWACE EXCEEDS ALLOWABLE MAXIMUM	8	\$3,310
3160	INTEREST EARNED ON FEDERAL FUNDS NOT RETURNED TO ED	8	\$33,591
4100	INCORRECT FEDERAL PELL GRANT AWARDS ACROSS ACADEMIC YEARS	8	\$3,417
4160	SAI INCORRECTLY CALCULATED	8	\$575
9000	FSEOG EXCEPTIONAL NEED NOT MET	8	\$1,434
1040	FWS TIME CARDS NOT SIGNED BY SUPERVISOR	7	\$0
1050	FWS IMPROPER PAYMENTS FOR HOURS WORKED	7	\$0
5271	FFEL DISBURSEMENTS ATTRIBUTED TO UNATTENDED/INCORRECT	7	\$3,224
2113	CRIME AWARENESS REQUIREMENTS NOT MET	6	\$0
2310	PROGRAM PARTICIPATION AGREEMENT MISSING/ FAILURE	6	\$0
5022	FFEL COST OF ATTENDANCE - INCORRECT TUITION AND FEE COMPONENT	6	\$0
5120	FFEL CERTIFIED WITHOUT FEDERAL PELL GRANT ELIGIBILITY	6	\$5,035
0030	FISAP INCOME GRID - INCORRECT/NOT DOCUMENTED	5	\$0
2220	INELIGIBLE STUDENT - REFUND OWED TO SFA PROGRAM	5	\$4,621
2490	VERIFICATION POLICY AND PROCEDURES NOT DEVELOPED/INADEQUATE	5	\$3,256
3150	FIDELITY BOND UNAVAILABLE	5	\$0
5181	LEAVE OF ABSENCE - EXCEEDS ONE IN 12-MONTH PERIOD	5	\$0
8211	FEDERAL PERKINS LOAN EXCEEDS MAXIMUM	5	\$1,117
0040	IMPROPER DISBURSEMENT	4	\$14,450
1030	FWS OFF-CAMPUS EMPLOYMENT AGREEMENTS NOT AVAILABLE	4	\$9,596
2460	STUDENT CERTIFICATION - UNSIGNED STATEMENT OF UPDATED INFORMATION	4	\$51,824
3140	FAILURE TO COORDINATE AID - FEDERAL/NON-FEDERAL	4	\$4,776
4060	IMPROPER FEDERAL PELL AWARDS TO TRANSFER STUDENTS	4	\$8,606
5141	IMPROPER AWARD - FFEL NOT PRORATED	4	\$0
5150	IMPROPER FFEL DISBURSEMENT - PAYMENT AFTER STUDENT WITHDRAWAL	4	\$1,984
9020	FSEOG MINIMUM OR MAXIMUM AWARD REQUIREMENT NOT MET	4	\$8,442
1070	FWS JOB DESCRIPTIONS NOT AVAILABLE	3	\$0
2020	ACADEMIC YEAR NOT DEFINED CORRECTLY/INADEQUATE PROGRAM LENGTH	3	\$4,121
2312	PROCESSING TITLE IV APPLICATIONS OR FORMS -	3	\$6,486
3040	ADVANCES USED FOR NON-PROGRAM PURPOSES	3	\$1,395
5180	LEAVE OF ABSENCE - EXCESSIVE LENGTH	3	\$0
8040	CANCELLATION IMPROPER OR NOT DOCUMENTED	3	\$0
8180	FEDERAL PERKINS PRE-LOAN COUNSELING AND DISCLOSURE	3	\$0
8220	FEDERAL PERKINS LOAN REPAYMENT SCHEDULE NOT IN FILE/NOT SIGN	3	\$0
9040	UNEQUAL FSEOG DISBURSEMENTS	3	\$0
1060	FWS INELIGIBLE EMPLOYMENT	2	\$0
2100	CONSORTIUM OR CONTRACTUAL AGREEMENT UNAVAILABLE/INADEQUATE	2	\$0
2140	FALSIFICATION OF RECORDS	2	\$619
2260	MISREPRESENTATION - INSTITUTION OR PROGRAM	2	\$0
2325	REMEDIATION COURSEWORK REQUIREMENTS NOT MET	2	\$0
2382	REPAYMENT POLICY OR CASH DISBURSEMENT NOT DEVELOPED/IMPLEMENTED	2	\$127
4050	IMPROPER DISBURSEMENT - STUDENT SUBMITTED FEDERAL PELL GRANT	2	\$0
4140	PART-TIME FEDERAL PELL GRANT AWARD INCORRECTLY PRORATED	2	\$3,752
5040	FFEL DEFAULT MANAGEMENT PLAN NOT FULLY IMPLEMENTED/	2	\$0
5050	FFEL DEFERMENT IMPROPERLY CERTIFIED	2	\$0
5100	FFEL CHECKS DELIVERED BEFORE ENROLLMENT	2	\$3,514
8130	FEDERAL PERKINS LOAN - IMPROPER DEFERMENTS	2	\$0

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8150	FEDERAL PERKINS LOAN - INCORRECT REPAYMENT SCHEDULE	2	\$385
8250	FEDERAL PERKINS LOAN SELECTION POLICY INADEQUATE	2	\$0
9050	FSEOG DISBURSED WITHOUT FEDERAL PELL GRANT ELIGIBILITY	2	\$200
0010	CAMPUS-BASED AWARD SELECTION PROCEDURES NOT WRITTEN	1	\$0
1000	FWS CARRY FORWARD/CARRY BACK USED INCORRECTLY OR NOT DOCUMENTED	1	\$0
1120	FWS SELECTION POLICY INADEQUATE	1	\$0
2410	FAILURE OF CORPORATE/CENTRAL OFFICE TO PROPERLY ADMINISTER	1	\$0
4080	PELL--IMPROPER PELL DISBURSEMENTS	1	\$0
4190	STUDENT COPY OF SAR NOT GIVEN TO STUDENT	1	\$0
5151	GSL--IMPROPER DISB. - FAILURE TO RE-CERTIFY ELIGIBILITY	1	\$0
5160	INSTITUTION DID NOT COMPLY WITH PRE-CLAIMS ASSISTANCE REQUESTS	1	\$0
8000	ADJUSTMENT TO FEDERAL PERKINS LOAN SCHEDULE OF	1	\$684
8020	FEDERAL PERKINS LOAN BORROWERS NOT PROVIDED	1	\$0
8170	INTEREST INCORRECTLY CALCULATED	1	\$0
8240	FEDERAL PERKINS LOAN SCHEDULE OF ADVANCES NOT SIGNED	1	\$0
0000	AUDIT ISSUES PENDING	0	\$0
0001	ADJUSTMENTS TO FAMILY CONTRIBUTION NOT DOCUMENTED	0	\$0
0011	AWARD SELECTION PROCEDURES NOT IN COMPLIANCE WITH REGULATION	0	\$0
0020	CAMPUS-BASED DISBURSEMENT NOT MADE IN MULTIPLE/EQUAL PAYMENT	0	\$0
0035	FLAG FOR 3-YEAR OVER 35% DEFAULT RATE--89 COHORT	0	\$0
0060	FLAG FOR OVER 60% DEFAULT RATE--89 COHORT	0	\$0
0111	EXPEDITED DETERMINATION LETTER	0	\$0
1020	FWS EARNINGS CREDITED TO STUDENT ACCOUNT	0	\$0
1080	FWS JOB DISPLACED REGULAR EMPLOYEE	0	\$0
1110	CWS--EXCESS OFF-CAMP. EMPLOYER CONTR. NOT USED	0	\$0
2040	ATTENDANCE POLICY NOT APPLIED	0	\$0
2060	ATTENDANCE REC. - UNDETERMINED WITHDRAWAL/DATE	0	\$0
2090	CLOSED SCHOOL - FAILURE TO SUBMIT AUDIT REPORTS	0	\$0
2111	CRIME AWARENESS REQUIREMENTS NOT MET	0	\$0
2112	CREDIT/CLOCK HOUR CONVERSION IMPROPER	0	\$0
2114	DENIAL OF ACCESS TO RECORDS	0	\$0
2210	INELIGIBLE STUDENT - NOT MAKING SATISFACTORY ACADEMIC PROGRESS	0	\$0
2241	FINANCIAL RESPONSIBILITY NOT MET	0	\$0
2242	FINANCIAL RESPONSIBILITY NOT MET/NO SURETY	0	\$0
2243	FAILURE TO SUBMIT FINANCIAL ANALYSIS DOCUMENT	0	\$0
2251	TERMINATION BY GUARANTEE AGENCY	0	\$0
2271	SIMPLIFIED NEEDS TEST IMPROPERLY USED	0	\$0
2280	REMEDIATION COURSE WORK EXCEEDS ONE ACADEMIC YEAR	0	\$0
2300	OWNERSHIP CHANGE NOT REPORTED OR REPORTED LATE	0	\$0
2311	FAILURE TO RENEW ELIGIBILITY EVERY FOUR YEARS	0	\$0
2313	POWER OF ATTORNEY AUTHORIZATION - IMPROPER USE	0	\$0
2470	TRACK RECORD DISCLOSURE (CURRENTLY SUSPENDED)	0	\$0
2480	TRANSFER OF CREDIT ALTERNATIVE TO ACCREDITATION REQUIREMENT	0	\$0
3010	ACCOUNTING RECORDS INADEQUATE	0	\$0
4020	PELL--IMPROPER DISB. - PAYMENT AFTER STUDENT WITHDRAWAL	0	\$0
4090	PELL--IMPROPER DISBURSEMENT/WITHOUT VALID SAR/ESAR	0	\$0
4120	PELL--INSTITUTION SUBMITTED SARs AFTER DECEMBER 31	0	\$0
4170	SARS MAILED TO INSTITUTION	0	\$0
5000	GSL--COMMIS. SALESPERSON PROMOTING PROGRAM/PROVIDING	0	\$0
5031	GSL--DEFAULT RATE OVER 35% FOR PAST THREE YEARS	0	\$0

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5032	GSL--DEFAULT RATE OVER 60% FOR MOST RECENT YEAR	0	\$0
5041	GSL--FEDERAL FUNDS USED TO PAYOFF STUDENT'S PRIOR DEFAULTED	0	\$0
5090	FFEL CHECK CASHED WITHOUT STUDENT SIGNATURE	0	\$0
5191	LEAVE OF ABSENCE - STUDENT CHARGED ADDITIONAL FEES	0	\$0
5200	LEAVE OF ABSENCE POLICY NOT WRITTEN	0	\$0
5240	GSL--RECORDS NOT MAINTAINED/DOCUMENTATION MISSING	0	\$0
5290	GSL--STUDENT NOT ENROLLED AT LEAST HALF-TIME	0	\$0
6009	GEN--EXCESSIVE GSL VOLUME	0	\$0
6010	GEN--REFUNDS NOT PROCESSED TIMELY	0	\$0
6043	LENDER/GEN--Borrower Not Notified of Loan Sale	0	\$0
6049	LENDER/GEN--Other Program Deficiencies	0	\$0
6060	LENDER/GEN--Falsification of records	0	\$0
6061	LENDER/GEN--Other Fraud or Abuse/Referral to OIG	0	\$0
6200	INT--120-DAY CHECK CASHING	0	\$0
6204	INT--INTEREST MISCALCULATED	0	\$0
6212	INT--LATE CONVERSION	0	\$0
6213	INT--DISBURSEMENT ERRORS	0	\$0
6215	LENDER/GEN--Other Interest Billing Deficiencies	0	\$0
6216	INT--UNDERBILLING	0	\$0
6219	INT--DEFERMENT/FORBEARANCE ERRORS	0	\$0
6220	LENDER/GEN--Inadequate Audit Trail/Documentation	0	\$0
6300	SA--120-DAY CHECK CASHING	0	\$0
6304	SA--SPECIAL ALLOWANCE MISCALCULATED	0	\$0
6312	SA--LATE CONVERSION	0	\$0
6313	SA--DISBURSEMENT ERRORS	0	\$0
6316	SA--UNDERBILLING	0	\$0
6319	SA--DEFERMENT/FORBEARANCE ERRORS	0	\$0
6320	LENDER/SA--Inadequate Audit Trail/Documentation	0	\$0
6402	LENDER/COL--Inadequate Due Diligence/Telephone Contacts	0	\$0
6403	LENDER/COL--Inadequate Due Diligence/Letters	0	\$0
6404	LENDER/COL--Inadequate Skiptracing	0	\$0
6405	LENDER/COL--Failure to Request Pre-claims Assistance	0	\$0
6406	LENDER/COL--Failure to Notify Credit Bureau	0	\$0
6409	LENDER/COL--Other Collection Deficiencies	0	\$0
6410	LENDER/COL--Claims Not Submittd Before 270 Days Delinquent	0	\$0
6701	LENDER/ORIG--Incorrect Calculation	0	\$0
6702	LENDER/ORIG--Unpaid Fees	0	\$0
6703	LENDER/ORIG--Other Origination Fee Deficiencies	0	\$0
6720	LENDER/ORIG--Inadequate Audit Trail/Documentation	0	\$0
6800	LENDER/REPORT--Inadequate Support for Portfolio Analysis/Cal	0	\$0
7000	GA/DD--INADEQUATE DUE DILIGENCE/TELEPHONE CONTACTS	0	\$0
7001	GA/DD--INADEQUATE DUE DILIGENCE/LETTERS	0	\$0
7002	GA/DD--INADEQUATE SKIPTRACE PROCEDURES	0	\$0
7003	GA/DD--FAILURE TO NOTIFY CREDIT BUREAUS	0	\$0
7004	GA/DD--ACCOUNTS NOT LITIGATED	0	\$0
7005	GA/DD--MISSING FILES/DOCUMENTATION	0	\$0
7006	GA/DD--OTHER POST DEFAULT DEFICIENCIES	0	\$0
7100	GA/CLAIMS--TIMELY FILING VIOLATIONS	0	\$0
7101	GA/CLAIMS--UNCURED LENDER DUE DILIGENCE VIOLATIONS	0	\$0
7102	GA/CLAIMS--INCORRECT CLAIM AMOUNT	0	\$0

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7103	GA/CLAIMS--BORROWER PAYMENTS NOT PROPERLY APPLIED	0	\$0
7104	GA/CLAIMS--NOT PAID WITHIN 90 DAYS	0	\$0
7105	GA/CLAIMS--WRITE-OFF PROCEDURES NOT PROPERLY APPLIED	0	\$0
7107	GA/CLAIMS--OTHER CLAIM PAYMENT DEFICIENCIES	0	\$0
7200	GA--ED'S EQUITABLE SHARE NOT SUBMITTED WITHIN 60 DAYS	0	\$0
7201	GA--INCORRECT EQUITABLE SHARE SUBMITTED	0	\$0
7202	GA--UNPAID FEDERAL ADVANCES	0	\$0
7203	GA--IMPROPER USE OF ADMIN. COST ALLOWANCE	0	\$0
7204	GA--IMPROPER REQUEST FOR ADMIN. COST ALLOWANCE	0	\$0
7205	GA--BILLINGS (ED-1130) NOT SUPPORTED BY AGENCY RECORDS	0	\$0
7206	GA--NO LST PROCEDURES FOR LENDERS/SCHOOLS	0	\$0
7207	GA--REQUIRED BIENNIAL REVIEWS NOT CONDUCTED	0	\$0
7208	GA--INSUFFICIENT PROGRAM REVIEW DOCUMENTATION	0	\$0
7209	GA--UNAPPROVED WRITE-OFF CRITERIA/PROCEDURES	0	\$0
7210	GA--BILLINGS (ED-1189) NOT SUPPORTED BY AGENCY RECORDS	0	\$0
7214	GA--FAILURE TO CORRECT PRIOR DEFICIENCIES	0	\$0
7215	GA--OTHER GA DEFICIENCIES	0	\$0
7999	GA--LIABILITIES ASSESSED FROM GA LENDER AND SCHOOL REVIEWS	0	\$0
8010	ANNUAL FEDERAL PERKINS LOAN SAFEGUARD ACTIVITY REPORT	0	\$0
8030	FEDERAL PERKINS LOAN CANCELLATION FOR INELIGIBLE STUDENT	0	\$0
8050	COLLECTION AGENCY FEES NOT DOCUMENTED	0	\$0
8060	COLLECTION AGENCY NOT BONDED	0	\$0
8070	COLLECTIONS NOT DEPOSITED IN FUND	0	\$0
8120	FEDERAL PERKINS LOAN FUND CHARGED FOR UNALLOWABLE	0	\$0
8200	FEDERAL PERKINS LOAN NOTES NOT SAFELY MAINTAINED	0	\$0
8230	FEDERAL PERKINS LOAN - SAME AGENCY BILLS AND COLLECTS	0	\$0
8888	OWNED BY PHILLIPS COLLEGES, INC	0	\$0
8889	OWNED BY UES	0	\$0
9030	REQUIREMENT FOR FIFTH YEAR NOT MET	0	\$0
9998	REQUIRES FOLLOW-UP IN 60 DAYS	0	\$0